**Checklist of Information Required from Existing Accountant**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  | Yes | No | N/A |
|  | **Secretarial** |  |  |  |
|  | Company registers |  |  |  |
|  | Latest annual return lodged with the Companies Office |  |  |  |
|  | Any other documentation recently lodged with the Companies Office |  |  |  |
|  | Minutes book. |  |  |  |
|  | The company’s constitution |  |  |  |
|  | The trust’s deed |  |  |  |
|  | Company common seal or advice that seal is not required |  |  |  |
|  | Service, employment and other agreements, including leases |  |  |  |
|  | Resignation of any company secretary or director |  |  |  |
|  |  |  |  |  |
|  | **Financial Statements and Tax Returns** |  |  |  |
|  | Copies of the most recent financial statements |  |  |  |
|  | Copies of the most recent tax returns |  |  |  |
|  | Copies of the most recent assessments and notices issued by IRD  |  |  |  |
|  | * Loss balances carried forward
 |  |  |  |
|  | Detailed company information for the last 12 months including: |  |  |  |
|  | * Journal entries (including debtors, creditors and stock)
 |  |  |  |
|  | * Bank reconciliation
 |  |  |  |
|  | * Hire purchase creditors working papers
 |  |  |  |
|  | * Depreciation schedule
 |  |  |  |
|  | * Cost base information for capital assets
 |  |  |  |
|  | * Borrowing costs write-off schedule
 |  |  |  |
|  | * Prepayments
 |  |  |  |
|  | Tax elections filed with Inland Revenue |  |  |  |
|  | Vehicle log-book |  |  |  |
|  | Employer’s copies of Pay As You Earn (PAYE) payment summaries |  |  |  |
|  | Shareholder continuity work-papers  |  |  |  |
|  |  |  |  |  |
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